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PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
ASCENSION PARISH

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ANNUAL FINANCIAL REPORT

JUNE 30, 1998

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the parish clerk of court, entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 20 1999

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MARILYN M. LAMBERT
ASCENSION PARISH COURT JUDGE

828-202 S. IRMA BLVD.
GONZALES, LOUISIANA 70737

PHONE (504) 621-8500
FAX (504) 647-9975

December 4, 1998

Office of the Legislative Auditor
Attention: Ms. Dorothy Milner
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 25:514, enclosed are the general purpose financial statements with supplemental schedules for the Ascension Parish Court Judicial Expense Fund as of and for the year ended June 30, 1998. The report includes all funds under the control and authority of the Parish Court. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

Marilyn Lambert
Judge, Ascension Parish Court

Enclosure

ASCENSION PARISH COURT
JUDICIAL EXPENSE FUND

Gonzales, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

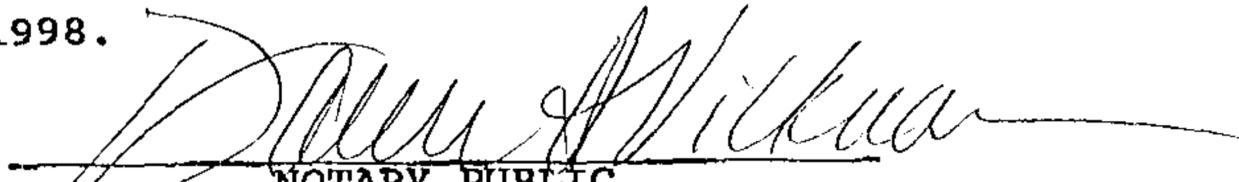
Required by Louisiana Revised Statute 24:514 to
be filed with the Office of Legislative Auditor
within 90 days after the close of the fiscal year.

AFFIDAVIT

Personally came and appeared before the undersigned authority,
Marilyn Lambert, Judge of Ascension Parish Court, who duly
sworn, deposes and says that the financial statements herewith
given present fairly the financial position of the Ascension
Parish Court Judicial Expense Fund as of June 30, 1998, and
the results of operations for the year then ended, in
accordance with the basis of accounting described within the
accompanying financial statements.


MARILYN LAMBERT, JUDGE
ASCENSION PARISH COURT

Sworn to and subscribed before me, this 14th day of
December 1998.


NOTARY PUBLIC

Chief Executive Officer _____

Address _____

Telephone No. _____

Kernan & Lambert

Certified Public Accountants

A Professional Corporation

8989 Interline Avenue, Suite A
Baton Rouge, LA 70809
(225) 923-1129

Hubert J. Kernan, CPA
Brent J. Lambert, CPA

Members
American Institute
Certified Public Accountants
Society of Louisiana
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

The Honorable Marilyn Lambert, Judge
Ascension Parish Court Judicial
Expense Fund
828-209 South Irma Blvd.
Gonzales, Louisiana 70737

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND as of June 30, 1998, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial statements of the individual funds and account groups as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 4, 1998 on our consideration of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND'S internal control structure and a report dated December 4, 1998 on its compliance with laws and regulations.

The financial statements for the year ended June 30, 1997 as presented in Exhibit C & D, were audited by us and we expressed an unqualified opinion on them in our report dated December 4, 1997, but we have not performed any auditing procedures since that date.

Korman and Lambert

Baton Rouge, Louisiana
December 4, 1998

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1998

ASSETS	GENERAL FUND	GENERAL FIXED ASSETS ACCOUNT GROUP	TOTALS (Memorandum Only)
Cash	\$ 52,940	\$	\$ 52,940
Revenues Receivable			
Fines and forfeitures	22,325		22,325
Office furniture and fixtures		110,461	110,461
Equipment	<u> </u>	<u>38,546</u>	<u>38,546</u>
TOTAL ASSETS	\$ <u>75,265</u> =====	\$ <u>149,007</u> =====	\$ <u>224,272</u> =====
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 3,853	\$	\$ 3,853
Payroll taxes payable	<u>1,054</u>	<u> </u>	<u>1,054</u>
TOTAL LIABILITIES	\$ <u>4,907</u>	\$ <u> </u>	\$ <u>4,907</u>
Fund equity:			
Investment in general fixed assets	\$	\$ 149,007	\$ 149,007
Fund balance - undesignated	<u>70,358</u>	<u> </u>	<u>70,358</u>
TOTAL FUND EQUITY	<u>70,358</u>	<u>149,007</u>	<u>219,365</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>75,265</u> =====	\$ <u>149,007</u> =====	\$ <u>224,272</u> =====

SEE ACCOUNTANT'S REPORT ATTACHED
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1998

	GENERAL FUND (1)
REVENUES:	
Fines and forfeitures	\$ 176,600
Interest earned	<u>1,199</u>
Total revenues	<u>177,799</u>
EXPENDITURES:	
Ad-hoc Judge expense	648
Salaries	61,899
Automobile	4,187
Conference, seminars and meetings	7,590
Equipment purchases	15,094
Furniture and fixtures	93,893
Office supplies and expenses	2,769
Other	3,218
Professional services	6,430
Retirement expense - employees	1,326
Insurance	626
Taxes	5,602
Litter program	6,909
Utilities and telephone	<u>7,254</u>
Total expenditures	\$ <u>217,445</u>
EXCESS OF EXPENDITURES OVER REVENUES	(39,646)
FUND BALANCE AT BEGINNING OF YEAR	<u>110,004</u>
FUND BALANCE AT END OF YEAR	\$ <u>70,358</u> =====

SEE ACCOUNTANT'S REPORT ATTACHED
 (1) THE GENERAL FUND IS THE ONLY FUND PRESENTLY REQUIRED
 TO BE MAINTAINED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Parish Court for the Parish of Ascension was established under the provision of Section 2563 of Title 13 of the Louisiana Revised Statutes. The boundaries of the court is the entire Parish of Ascension, including municipalities. The statute provides for establishment of a Judicial Expense Fund for the operation of the court from costs, not to exceed \$5.00, (\$15.00 effective 8/21/92) imposed on all pleas before the court. The Clerk of Court of Ascension Parish is designated custodian of the funds, which are to be disbursed only upon orders of the Judge of the parish court, for purposes related to the proper administration of the court. However, no salary shall be paid from the Judicial Expense Fund to the Judge, except to the Judge appointed temporarily under the provisions of Revised Statute 13:2563.9. This fund is in addition to other monies provided by law for such purposes. The Judge shall be elected by the qualified electors of the Parish of Ascension. In prior years, an advance deposit fund for civil and criminal funds was maintained; this function has been transferred to the Clerk of Court of Ascension Parish.

A. BASIS OF PRESENTATION -

The accompanying financial statements of the Parish Court for the Parish of Ascension, Judicial Expense Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles.

B. REPORTING ENTITY -

For financial reporting purposes, in conformance with the National Council on Governmental Accounting Statement 3, the Parish Court for the Parish of Ascension Judicial Expense Fund is a part of the State of Louisiana judicial system. The accompanying financial statements present financial information only on the operation of the Judicial Expense Fund of the Ascension Parish Court, a component of the State of Louisiana judicial system.

C. FUND ACCOUNTING -

The Judicial Expense Fund of the Ascension Parish Court is organized and operated on a fund basis whereby a separate self-balancing set of accounts (General Fund) is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 1998

D. FIXED ASSETS AND LONG-TERM LIABILITIES -

The Judicial Expense Fund of the Ascension Parish Court has established detailed accounting records for its fixed assets. Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

There are no long-term liabilities at June 30, 1998.

E. BASIS OF ACCOUNTING -

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records of the Parish Court are maintained on a cash basis of accounting. However, the General Fund, as reported in the accompanying financial statements, was converted to a modified accrual basis of accounting utilizing the following practices:

Revenues -

Fines and forfeitures are recorded in the year they are collected by the sheriff and various municipalities.

All other revenues are recorded when received.

Expenditures -

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

F. USE OF ESTIMATES -

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 1998

- G. BUDGETARY PRACTICES -
The Parish Court, Judicial Expense Fund did not adopt a budget for the General Fund for the year ended June 30, 1998. The Criminal Court funds are "judicial funds" and, therefore, not subject to provisions of the Local Government Budget Act.
- H. VACATION AND SICK LEAVE -
The Parish Court does not have a formal vacation and sick leave policy.
- I. CASH AND CASH EQUIVALENTS -
Cash represents the amount in interest bearing demand deposits as of June 30, 1998. These deposits are insured up to \$100,000.00 by the Federal Deposit Insurance Corporation.
- J. TOTAL COLUMNS ON STATEMENTS -
The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. PENSION PLAN

Substantially all employees of the Parish Court, Judicial Expense Fund are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Judicial Expense Fund are members of Plan B.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average monthly salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 per cent for each year retirement precedes age 62 unless he has at least 30 years of creditable service.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 1998

In any case, monthly retirement benefits paid under Plan B cannot exceed 100 per cent of final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the Judicial Expense Fund is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Judicial Expense Fund are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Judicial Expense Fund's contributions to the System under Plan B for the years ending June 30, 1998, 1997 and 1996 were \$1,326, \$622, and \$268, respectively, which were equal to the required contributions for each year.

3. LITIGATION

There is no litigation pending against the Parish Court.

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 JUNE 30, 1998

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance June 30, <u>1997</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1998</u>
Office Furniture & fixtures	\$ 16,568	\$ 93,893	\$ -0-	\$110,461
Equipment	<u>23,452</u>	<u>15,094</u>	<u>-0-</u>	<u>38,546</u>
TOTALS	\$ 40,020 =====	\$108,987 =====	\$ -0- =====	\$149,007 =====

Included in office furniture and fixture additions for 1998 is \$50,095 of office remodeling and renovations to the Parish Courthouse facilities.

5. LEASES

There were no lease arrangements entered into as of June 30, 1998. All office and court room facilities are provided by the governing authority of the parish, as required by legislative statute.

6. YEAR 2000 ISSUE

After careful review, it was determined that no material adverse effects to the Ascension Parish Court, Judicial Expense Fund will result from any year 2000 problems.

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

COMPARATIVE BALANCE SHEET - GENERAL FUND
 JUNE 30,

ASSETS	<u>1998</u>	<u>1997</u>
Cash	\$ 52,940	\$ 93,448
Revenues receivable		
Fines and forfeitures	<u>22,325</u>	<u>17,578</u>
 TOTAL ASSETS	 \$ 75,265 <u>=====</u>	 \$ 111,026 <u>=====</u>
 LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 3,853	\$ 236
Payroll taxes payable	<u>1,054</u>	<u>786</u>
 TOTAL LIABILITIES	 4,907	 1,022
Fund Equity:		
Fund balance - undesignated	<u>70,358</u>	<u>110,004</u>
 TOTAL LIABILITIES AND FUND EQUITY	 \$ 75,265 <u>=====</u>	 \$ 111,026 <u>=====</u>

SEE ACCOUNTANT'S REPORT ATTACHED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
 JUNE 30,

	<u>1998</u>	<u>1997</u>
General fixed assets, at cost:		
Office furniture and fixtures	\$ 110,461	\$ 16,568
Equipment	<u>38,546</u>	<u>23,452</u>
Total general fixed assets	\$ 149,007 =====	\$ 40,020 =====
 Investment in general fixed assets:		
Property acquired from general fund revenues	\$ 149,007 =====	\$ 40,020 =====

SEE ACCOUNTANT'S REPORT ATTACHED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

STATEMENT OF CHANGES IN
 GENERAL FIXED ASSETS

FOR THE YEAR ENDED JUNE 30, 1998

	<u>OFFICE FURNITURE & FIXTURES</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
General fixed asset, beginning of year	\$ 16,568	\$ 23,452	\$ 40,020
Additions: General fund revenues	93,893	15,094	108,987
Deletions	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
General fixed assets, end of year	\$ <u>110,461</u>	\$ <u>38,546</u>	\$ <u>149,007</u>

SEE ACCOUNTANT'S REPORT ATTACHED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

Kernan & Lambert

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8989 Interline Avenue, Suite A

Baton Rouge, LA 70809

(225) 923-1129

Hubert J. Kernan, CPA
Brent J. Lambert, CPA

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Society of Louisiana
Certified Public Accountants

REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT ON THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Marilyn Lambert, Judge
Ascension Parish Court
Judicial Expense Fund
828-209 South Irma Blvd.
Gonzales, Louisiana 70737

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND as of and for the year ended June 30, 1998, and have issued our report thereon dated December 4, 1998. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Parish Court for the Parish of Ascension, Judicial Expense Fund, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure of future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit, we considered the Ascension Parish Court, Judicial Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily

disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the use of management and the cognizant audit agency, and other grantor agencies, and should not be used for any other purpose. This restriction is not intended to limit the distribution of the report which, upon acceptance by the Parish Court is a matter of public record.

Kernan and Lambert

Baton Rouge, Louisiana
December 4, 1998

Kernan & Lambert

Certified Public Accountants

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Baton Rouge, LA 70809

(225) 923-1129

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Brent J. Lambert, CPA

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Society of Louisiana
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REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS

The Honorable Marilyn Lambert, Judge
Ascension Parish Court
Judicial Expense Fund
828-209 South Irma Blvd.
Gonzales, La. 70737

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND as of and for the year ended June 30, 1998, and have issued our report thereon dated December 4, 1998.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Judicial Expense Fund is the responsibility of the management of the PARISH COURT for the PARISH OF ASCENSION. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the JUDICIAL EXPENSE FUND'S compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND had not complied, in all material respects, with those provisions.

Kernan and Lambert

Baton Rouge, Louisiana
December 4, 1998

ASCENSION PARISH COURT
JUDICIAL EXPENSE FUND

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 1998

- SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS
- Timely Deposit of Revenues - To insure timely
reporting - issue resolved
- SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS
- N/A
- SECTION III MANAGEMENT LETTER
- 1.) Timely Deposits - FY 6/97 - To insure timely
reporting - Resolved

ASCENSION PARISH COURT
JUDICIAL EXPENSE FUND

MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 1998

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS

None Reported

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS

None Reported

SECTION III MANAGEMENT LETTER

None Reported